

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)
Petitioner,)
)
v.) MBD No. 05-10058-MBB
)
CHRISTINE L. COLLINS,)
Respondent.)

MOTION FOR NEW ORDER TO SHOW CAUSE

The Petitioner, United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Michael J. Sullivan, United States Attorney for the District of Massachusetts, hereby moves this Court for a new Order To Show Cause directing the respondent, CHRISTINE L. COLLINS, to appear before this Court and show cause, if any she has, why she should not be compelled to obey the Internal Revenue Service Summons served upon her on July 19, 2004.

In support of this motion, the Petitioner states that:

On April 5, 2005, the parties appeared before this Court on an Order To Show Cause Hearing. At that time, it was agreed between the United States and Respondent Christine L. Collins, that she would comply by MAY 6, 2005 with the Internal Revenue Summons dated July 19, 2004.

On May 6, 2005, the respondent failed to appear before Denice Anderson, Revenue Officer of the Internal Revenue Service at 118 Turnpike Road, Suite 100, Southborough, MA 01772 (508) 460-1773, and since then this case has been reassigned to Revenue Officer Gary Anderson. See Affidavits of Revenue Officer Gary Anderson attached hereto as EXHIBITS A and B, respectively.

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Therefore, the respondent has not complied with the Internal Revenue Service Summons dated July 19, 2004, and has not provided the summonsed financial information by the agreed upon date of May 6, 2005.

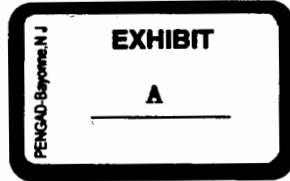
WHEREFORE, the Petitioner respectfully requests that this Court issue a new Order To Show Cause ordering the Respondent, CHRISTINE L. COLLINS, to appear before this Court and show cause, if any she has, why she should not be compelled to obey the Internal Revenue Service Summons served upon her on July 19, 2004.

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

By: /s/Barbara Healy Smith
BARBARA HEALY SMITH
Assistant U.S. Attorney
John Joseph Moakley U.S. Courthouse
1 Courthouse Way - Suite 9200
Boston, MA 02210
(617) 748-3282

Dated: November 22, 2005

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)
Petitioner)
)
)
)
V.) M.B.D. 05-10058
CHRISTINE L. COLLINS,)
Respondent)

AFFIDAVIT OF REVENUE OFFICER

1. I, Gary Anderson, Revenue Officer of the Internal Revenue Service, am authorized to issue summonses. A Summons for Collection Information Statement was issued to Christine L. Collins on July 19, 2004.
2. The information requested in the Summons is necessary to prepare a financial statement.
3. The respondent has failed and refused to comply with the Summons.
4. On April 5, 2005, an Order Enforcing Internal Revenue Service Summons, ordering the respondent to appear before a Revenue Officer by May 18, 2005, was allowed.
5. To date, the respondent has not complied with the Order and has not provided the summonsed information, and has not contacted Gary Anderson, Revenue Officer, regarding this matter.

10-31-2005

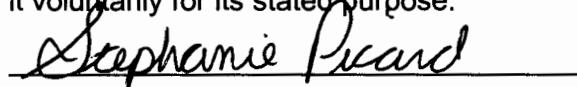
Date


 Revenue Officer
 Internal Revenue Service

State of Massachusetts

County WORCESTER

On this 31st day of OCTOBER, 2005, before me, the undersigned notary public, personally appeared Gary Anderson, proved to me through satisfactory evidence of identification, which were Gary Anderson, to be the person whose name is signed on this document, and acknowledged that he/she signed it voluntarily for its stated purpose.

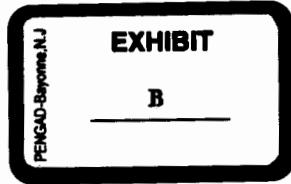


Notary Public

Print Name: Stephanie PicardMy commission expires: 3/31/06

STEPHANIE A. PICARD
 Notary Public
 Commonwealth of Massachusetts
 My Commission Expires
 March 31, 2006

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS



UNITED STATES OF AMERICA)
Petitioner) No. M.B.D. 05-10058
V.)
Christine L. Collins)
Respondent)

AFFIDAVIT OF REVENUE OFFICER

I, Gary Anderson, Revenue Officer at the Internal Revenue Service, am currently conducting an investigation into the delinquent returns of Christine L. Collins. This case was reassigned to me from Denice Anderson, who issued and served the summons.

I state that the facts alleged by Michael Sullivan, United States Attorney for the District of Massachusetts, in the Petition to Enforce the Internal Revenue Service Summons which was served on Christine L. Collins, are true to the best of my knowledge and belief.

Gary Anderson
Revenue Officer
Internal Revenue Service

Subscribed and sworn to before me at WORCESTER,
State of Massachusetts on the 31st day of October, 2005

My Commission expires: 3/31/06

STEPHANIE A. PICARD
Notary Public
Commonwealth of Massachusetts
My Commission Expires
March 31, 2006



UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)
Petitioner,)
)
v.) MBD No. 05-10058-MBB
)
CHRISTINE L. COLLINS,)
Respondent.)

ORDER TO SHOW CAUSE

Upon the Petitioner's Motion for a New Order to Show Cause and Affidavits of Gary Anderson, Revenue Officer of the Internal Revenue Service, it is:

ORDERED that the respondent, CHRISTINE L. COLLINS, appear before the District Court of the United States for the District of Massachusetts, in that branch thereof presided over by the undersigned, in Courtroom #25, 7th Floor, in the United States Courthouse, 1 Courthouse Way, Boston, Massachusetts 02210, on the _____ day of _____ 200____, at _____ a.m./p.m., to show cause why she should not be compelled to obey the Internal Revenue Summons served upon her on July 19, 2004.

It is further ORDERED within five days of receipt of this Order, the respondent shall file and serve a written response to the Petition to Enforce the Internal Revenue Service Summons.

DATED at Boston, Massachusetts this _____ day of _____, 2005.

MARIANNE B. BOWLER
UNITED STATES MAGISTRATE JUDGE